IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

Income Tax Appeal NO. 867 of 2000

The Commissioner of Income-tax .... Appellant.

vs.

Lucy Sequeira Trust . .. . Respondents

Dr. P. Daniel for appellant
Mr. V. H. Patil with Ms. Aasifa Khan for Respondents.

CORAM: **S. RADHAKRISHNAN**
AND
A. S. AGUIAR JJ.

Date: 7/6/2005

ORAL JUDGMENT (Per S.Radhakrishnan J.)

1. Heard learned counsel for the Appellant and the Respondents. Perused the assessment order.

2. The claim involved in the above appeal is less than of Rs.2 lacs. We have also perused the judgment of the Division Bench of this court in the case of **Commissioner of Income Tax vs. Camco Colour Co., reported in (2002) 254 ITR 565 (Bom)**. In view of the policy decision taken by Central Board of Direct Taxes ("CBDT" for short)

vide Circular F. No. 279/126/98-ITJ dated 27/3/2000 wherein the Revenue has decided not to file any Appeal or Reference, if the tax liability is less than Rs.2 lacs.

3. As in the present case, the tax liability is less than Rs.2 lacs, we dismiss the above appeal.

S. RADHAKRISHNAN J.

A. S. AGUIAR J.